

**UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF MASSACHUSETTS**

In Re:	)	
	)	
Santo R. Freni	)	Bankruptcy No. 14-10455-JNF
	)	Chapter 13
	)	
Debtor.	)	

**UNITED STATES OF AMERICA’S OBJECTION TO  
CONFIRMATION OF CHAPTER 13 PLAN**

THE UNITED STATES OF AMERICA, on behalf of its agency, the Internal Revenue Service (the Service), moves that the debtor’s plan be denied confirmation pursuant to 11 U.S.C. §§ 1322(a)(2), 1325(a)(5), and Fed. R. Bankr. P. 3015 (hereinafter all statutory references are to the Bankruptcy Code unless otherwise stated).

IN SUPPORT THEREOF, the United States alleges:

1. The debtor filed on February 5, 2014, a bankruptcy petition seeking relief under Chapter 13 of the Bankruptcy Code.
2. The Service filed a Proof of Claim on February 27, 2014 for federal taxes setting forth unsecured priority claims in the amount of \$30,529.96 and unsecured general claims in the amount of \$1,554.90.
3. The plan is defective in failing to properly provide for payment of the section 507 priority tax claims as required by section 1322(a)(2). In re Escobedo, 28 F.3d 34 (7<sup>th</sup> Cir. 1994). The plan fails to fully provide for the Service’s \$30,529.96 priority claim.
4. The plan also fails to properly provide for the Service’s unsecured general claims in the amount of \$1,554.90.
5. Finally, the debtor should be ordered to amend his Schedules E and F to properly account for the Service’s unsecured priority claims and unsecured general claims.

WHEREFORE, the United States respectfully requests that confirmation of the debtor's plan be denied, unless the plan is amended or modified to resolve the foregoing objections.

Respectfully submitted,

UNITED STATES OF AMERICA  
By its attorneys,  
CARMEN M. ORTIZ  
United States Attorney

Date: April 2, 2014

By: /s/ Patrick F. Gallagher  
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## CERTIFICATE OF SERVICE

I, Patrick F. Gallagher, Special Assistant United States Attorney, hereby certifies that on April 2, 2014 I have served a copy of the within **UNITED STATES OF AMERICA'S OBJECTION TO CONFIRMATION OF CHAPTER 13 PLAN** by electronic transmission to the list of attorneys who are currently on the list to receive e-mail notices for this case and by first-class mail to the following parties:

Santo T. Freni  
64 Uptack Road  
Groveland, MA 01834

Recovery Management Systems Corporation  
25 S.E. 2nd Avenue, Suite 1120  
Miami, FL 33131

Date: April 2, 2014

By: /s/ Patrick F. Gallagher  
Patrick F. Gallagher  
Special Assistant  
United States Attorney